Procedure No. 5-08-2

Minimum Documentation for Computer Systems

Audit Instructions

When reviewing computer systems, the auditor should ascertain that the auditee maintains at least the following documentation for the computer systems.

- Description of System, including purpose, history, authorship, input sources, and reports generated;

- Inventory of equipment and software, including cost and warranty information;

- Description of database structure and field definitions, including documentation, testing procedures, and approval of database system changes;

- Statement of responsibilities and approval authorization, identifying the persons or positions responsible for specific activities and functions;

- Procedures and schedule for input, update, and maintenance;

- Audit procedures to ensure accuracy and completeness of entries;

- Backup and recovery plan, including schedule of periodic testing of the disaster recovery plan;

- Offsite storage of backup files;

- Description of system security, including a policy regarding the use and safeguarding of passwords; and

- Documented supervisory review to ascertain that specific activities and functions are performed as scheduled.